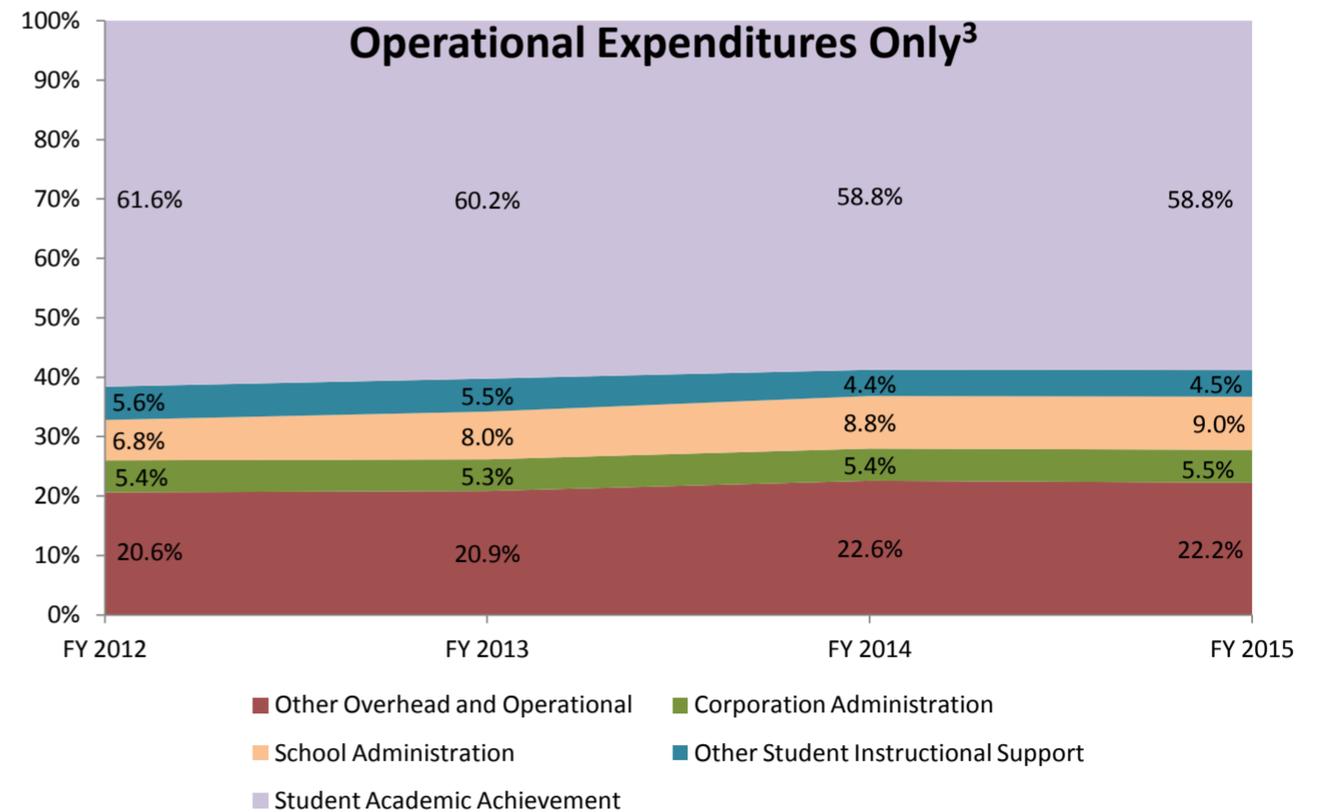
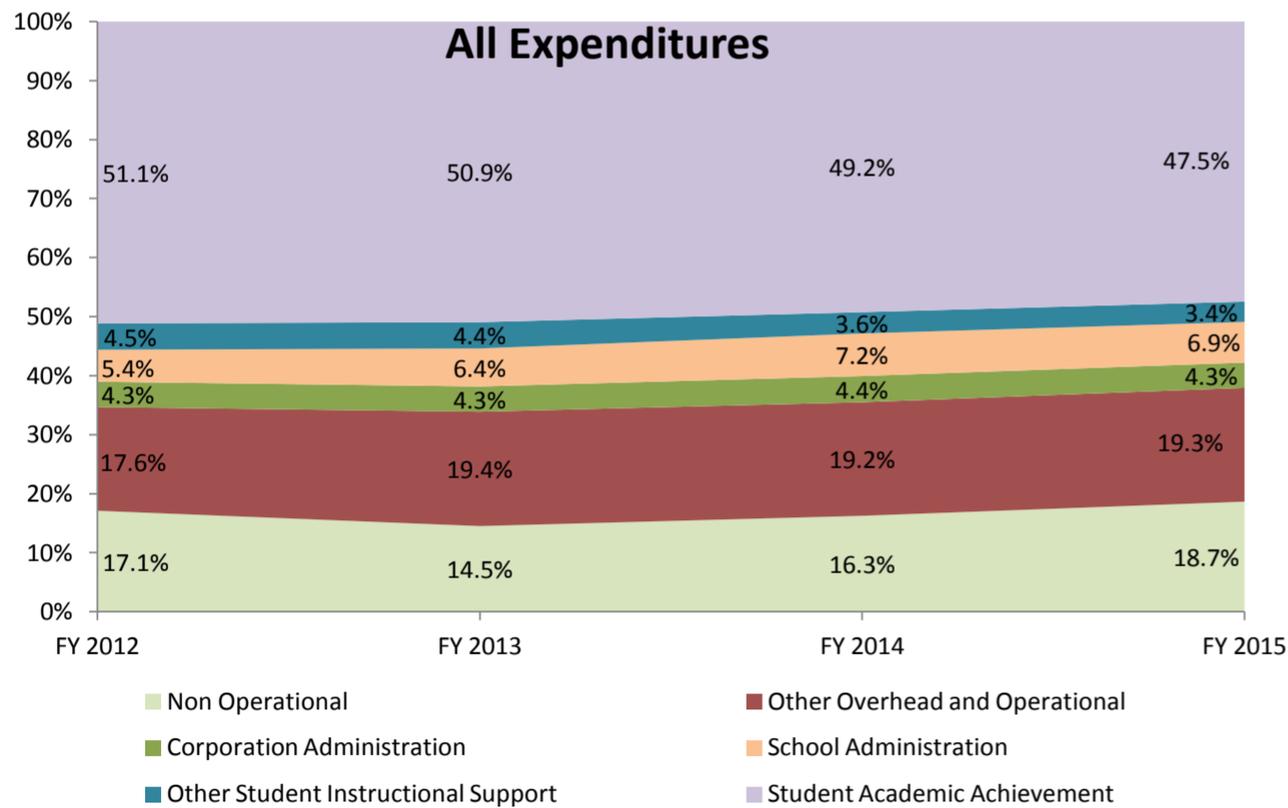


School Corporation Expenditures by Account
Biannual Financial Report Data
Cowan Community School Corp (1900)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,647,477	51.1%	\$3,660,481	50.9%	\$3,392,728	49.2%	\$3,514,989	47.5%
Student Instructional Support	\$553,211	7.7%	\$685,542	10.5%	\$705,482	9.9%	\$782,748	10.9%	\$745,915	10.8%	\$765,247	10.3%
Total	\$3,096,006	43.2%	\$3,778,873	57.7%	\$4,352,959	61.0%	\$4,443,229	61.8%	\$4,138,643	60.1%	\$4,280,237	57.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,559,020	21.9%	\$1,699,657	23.7%	\$1,631,019	23.7%	\$1,744,091	23.5%
Non Operational	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,220,713	17.1%	\$1,042,955	14.5%	\$1,119,878	16.3%	\$1,381,817	18.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,062,700	56.8%	\$2,775,811	42.3%	\$2,779,733	39.0%	\$2,742,612	38.2%	\$2,750,897	39.9%	\$3,125,908	42.2%

Grand Total	\$7,158,705	\$6,554,684	\$7,132,691	\$7,185,841	\$6,889,540	\$7,406,145
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Cowan Community School Corp (1900)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$129,752	\$107,609	\$142,687	NA	10.0%	32.6%
11100	Regular Programs	Elementary	\$780,965	\$1,179,520	\$1,269,477	\$1,227,666	57.2%	4.1%	-3.3%
11200	Regular Programs	Middle/Junior High	\$1,195	\$0	\$0	\$0	NA	NA	NA
11300	Regular Programs	High School	\$880,155	\$1,173,388	\$1,352,993	\$1,434,186	62.9%	22.2%	6.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$7,221	\$21,402	\$29,670	NA	310.9%	38.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,206	\$28,213	\$26,344	\$27,508	145.5%	-2.5%	4.4%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$300	\$300	\$1,246	NA	315.7%	314.9%
12420	Special Programs	Emotional Disabilities - All Others	\$2,019	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$97,873	\$142,295	\$201,101	\$166,327	69.9%	16.9%	-17.3%
12710	Special Programs	Equal Opportunity At Risk	\$0	\$19,135	\$8,016	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$33,339	\$20,846	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$5,426	\$3,767	\$1,038	\$833	-84.7%	-77.9%	-19.7%
14300	Summer School Programs	High School	\$5,543	\$3,549	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$12,757	\$16,019	\$30,714	NA	140.8%	91.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$25,959	\$35,949	\$51,091	\$70,513	171.6%	96.1%	38.0%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$12,410	\$11,394	\$12,790	\$14,783	19.1%	29.7%	15.6%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$13,975	\$10,268	\$600	NA	-95.7%	-94.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,045	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$0	\$123	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,300	\$0	\$250	\$331	-85.6%	NA	32.4%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$325	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$61,507	\$82,379	\$89,321	\$96,020	56.1%	16.6%	7.5%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$34,649	\$818	\$21,532	\$20,514	-40.8%	2409.0%	-4.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$41,622	\$146,583	\$111,451	\$185,168	344.9%	26.3%	66.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$67,644	\$79,758	\$87,523	\$66,102	-2.3%	-17.1%	-24.5%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$1,596	\$0	\$4,203	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$445	\$687	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$73,690	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$2,139,868	\$3,093,331	\$3,392,728	\$3,514,989	64.3%	13.6%	3.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$56,588	\$110,345	\$118,293	\$102,789	81.6%	-6.8%	-13.1%
21340	Students	Health Services - Nurse Services	\$23,596	\$28,060	\$32,217	\$33,242	40.9%	18.5%	3.2%
21420	Students	Psychological Services - Psychological Testing	\$55,924	\$67,211	\$17,031	\$12,579	-77.5%	-81.3%	-26.1%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$52,637	\$8,689	\$26,490	NA	-49.7%	204.9%
21490	Students	Psychological Services - Other Psychological Services	\$7,267	\$7,649	\$0	\$0	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$51,573	\$67,188	\$71,969	\$79,647	54.4%	18.5%	10.7%
24100	School Administration	Office of The Principal	\$260,511	\$352,451	\$497,717	\$510,501	96.0%	44.8%	2.6%
Student Instructional Support Total			\$455,458	\$685,542	\$745,915	\$765,247	68.0%	11.6%	2.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$6,413	\$8,241	\$12,499	\$12,434	93.9%	50.9%	-0.5%
23150	General Administration	Board of Education - Legal Services	\$150	\$1,217	\$45	\$478	218.3%	-60.8%	961.1%
23160	General Administration	Board of Education - Promotion Expenses	\$937	\$6,431	\$244	\$1,004	7.2%	-84.4%	312.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,039	\$3,983	\$5,219	\$4,468	-26.0%	12.2%	-14.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$182,175	\$246,354	\$275,037	\$283,203	55.5%	15.0%	3.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,984	\$3,566	\$1,685	\$176	-91.1%	-95.1%	-89.6%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$596	\$0	\$0	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,512	\$10,672	\$13,949	NA	822.4%	30.7%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$370	\$250	\$250	NA	-32.4%	0.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$19,630	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Cowan Community School Corp (1900)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$305	\$0	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$402,339	\$479,610	\$516,431	\$500,754	24.5%	4.4%	-3.0%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$37,352	\$51,426	\$39,296	\$34,243	-8.3%	-33.4%	-12.9%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$836	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$904	\$550	\$0	\$280	-69.0%	-49.1%	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$65,790	\$50,623	\$44,524	\$37,051	-43.7%	-26.8%	-16.8%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$87	\$1,873	\$2,616	\$2,616	2915.5%	39.7%	0.0%
27010 Student Transportation Service Area Direction	\$24,839	\$28,638	\$44,016	\$44,752	80.2%	56.3%	1.7%
27100 Student Transportation Vehicle Operation	\$64,094	\$86,345	\$117,080	\$117,266	83.0%	35.8%	0.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$33,410	\$60,231	\$58,161	\$54,327	62.6%	-9.8%	-6.6%
27400 Student Transportation Purchase of School Buses	\$36,770	\$151,394	\$0	\$119,784	225.8%	-20.9%	NA
27500 Student Transportation Insurance on Buses	\$4,290	\$378	\$3,451	\$10,754	150.7%	2745.0%	211.7%
27700 Student Transportation Contracted Transportation Services	\$112,629	\$93,222	\$64,305	\$64,645	-42.6%	-30.7%	0.5%
27900 Student Transportation Other Student Transportation Services	\$5,248	\$6,948	\$8,076	\$9,744	85.7%	40.2%	20.7%
27910 Student Transportation Bus Driver Training	\$0	\$0	\$100	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$4,560	\$0	\$0	\$0	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$225,440	\$330,466	\$424,423	\$430,368	90.9%	30.2%	1.4%
31900 Food Services Operations Other Food Services	\$1,618	\$2,192	\$2,889	\$1,544	-4.6%	-29.6%	-46.6%
Overhead and Operational Total	\$1,217,902	\$1,636,101	\$1,631,019	\$1,744,091	43.2%	6.6%	6.9%
Non Operational							
33200 Category not Specified Community Recreation	\$1,740	\$1,671	\$2,400	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$41,344	\$69,312	\$69,561	\$69,656	68.5%	0.5%	0.1%
33930 Other Community Services Latch Key Kid Program	\$37,415	\$24,197	\$21,697	\$21,979	-41.3%	-9.2%	1.3%
33990 Other Community Services Other	\$0	\$339	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$147,119	\$0	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$96,588	\$6,124	\$6,024	\$5,986	-93.8%	-2.2%	-0.6%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$1,552,951	\$7,063	\$142,081	\$455,871	-70.6%	6354.1%	220.9%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$86,630	\$0	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$5,001	\$3,231	\$1,000	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$33,928	\$23,750	\$23,769	\$24,765	-27.0%	4.3%	4.2%
46000 Category not Specified Purchase of Moveable Equipment	\$135,376	\$4,529	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$124,514	\$64,304	\$1,745	\$1,230	-99.0%	-98.1%	-29.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$319	\$0	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$119,531	\$105,000	\$65,000	\$34,409	-71.2%	-67.2%	-47.1%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$6,114	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$19,641	\$26,860	\$4,312	\$16,269	-17.2%	-39.4%	277.3%
52200 Interest on Debt Temporary Loans	\$0	\$3,570	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$319,453	\$678,494	\$596,952	\$596,023	86.6%	-12.2%	-0.2%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$121,267	\$179,222	\$155,630	NA	28.3%	-13.2%
Non Operational Total	\$2,721,550	\$1,139,710	\$1,119,878	\$1,381,817	-49.2%	21.2%	23.4%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$14,030	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,299	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$7,841	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$599	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$136,468	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$33,578	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$41,800	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$5,967	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$11,772	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
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Cowan Community School Corp (1900)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26493 NA Workman's Compensation - Instructional Support	\$3,196	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,378	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$688	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$214,013	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$54,227	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$49,960	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$9,388	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$64	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$18	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$15	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$2	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$26,581	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$3,434	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$2,942	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$668	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$623,927	\$0	\$0	\$0	NA	NA	NA